EXHIBIT B

3685 San Fernando Road Partners, LP C/O Parker and Sommers 505 N. Brand Blvd., Ste. 810 Glendale, CA 91203-4723

5055 Collwood, LLC 4445 Eastgate Mall, Ste. 407 San Diego, CA 92121-1979

5252 Orange, LLC 4445 Eastgate Mall, Ste. 407 San Diego, CA 92121-1979

60TH Street Venture, LLC 4445 Eastgate Mall, Ste. 407 San Diego, CA 92121-1979

619 Main, LP 1300 Post Oak Blvd., Ste. 1875 Houston, TX 77056-3064

6425 Gess, Ltd., a Texas Limited Partnership 1300 Post Oak Blvd., Ste. 1875 Houston, TX 77056-3064

ABB Business Finance 1 Research Dr. Westborough, MA 01581-3922

American Express Business Finance Corporation 600 Travis St., Ste. 1300 Houston, TX 77002-3005

American Express Business Finance Corporation 800 Travis St., Ste. 1300 Houston, TX 77002-5714 Arapahoe Land Investments, LP 4 Inverness Ct., E Ste. 250 Englewood, CO 80112-5310

Ascom Hasler/GE Capital Corporation 1010 Thomas Edison Blvd., SW Cedar Rapids, IA 52404-8247

Ascom Hasler Leasing/GE Capital Program P. O. Box 802585 Chicago, IL 60680-2585

Ashby Financial Company, Inc. & R & D Land Investors, LLC 470 E. Harrison St. Corona, CA 92879-1314

B & J Investments, LLC 6454 E. University Dr., Apt. 31 Mesa, AZ 85205-7642

Balboa Capital 2010 Main St., 11th Fl. Irvine, CA 92614-7273

Barusa, LLC 7541 Eads Ave., Ste. F La Jolla, CA 92037-4850

Bay Pompano Beach, LLC 4800 N. Federal Hwy. Ste. 205A HQY Boca Raton, FL 33431-5176

Beau Rivage Homes For America, LLC 1 Odell Plz. Yonkers, NY 10701-1402

Binford Medical Developers, LLC 5200 E. 64th St. Indianapolis, IN 46220-4708

Boise/Gowan 93 LLC 8585 E. Hartford Dr., Ste. 500 Scottsdale, AZ 85255-5474

Bundy Canyon Land Development, LLC 28475 Old Town Front St., Ste. D Temecula, CA 92590-1824

Cabernet Highlands, LLC 9460 Double R Blvd., Ste. 200 Reno, NV 89521-4809

Capital Land Investors, LLC 100 Corson St., Ste. 200 Pasadena, CA 91103-3841

Capitalwerks, LLC 2151 Michelson Dr., Ste. 255 Irvine, CA 92612-1370

Castaic Partners, LLC 7541 Eads Ave., Ste. F La Jolla, CA 92037-4850

Castaic Partners II, LLC Attn: William J. Barkett 7541 Eads Ave., Ste. F La Jolla, CA 92037-4850

Castaic Partners III, LLC 7541 Eads Ave., Ste. F La Jolla, CA 92037-4850

Catamount Management, LLC 4772 Frontier Way, Ste. 400 Stockton, CA 95215-9672

Chicago Title Company 110 W. Taylor St. San Jose, CA 95110-2131

Citicorp Vendor Finance Inc. P. O. Box 7247-0322 Philadelphia, PA 19170-0322 Colt Gateway, LLC c/o Homes For America Holdings 1 Odell Plz. Yonkers, NY 10701-1402

Comvest Capital Satellite Arms, Inc. 789 S. Federal Hwy., Ste. 102 Stuart, FL 34994-2962

Copper Sage Commerce Center, LLC 8585 E. Hartford Dr., Ste. 500 Scottsdale, AZ 85255-5474

Cornman Toltec 160, LLC c/o Unlimited Holdings 2865 S. Jones Blvd. Las Vegas, NV 89146-5307

Cottonwood Hills, LLC 8846 E. Diamond Rim Dr. Scottsdale, AZ 85255-9129

Cox Communications Las Vegas, Inc. P. O. Box 6059 Cypress, CA 90630-0059

Del Valle Capital Corporation, Inc. Isleton 1012 10th St. Modesto, CA 95354-0825

Desktop Solutions Art Ordonez Suite Q 2366 N. Glassell St. Orange, CA 92865-2721

Desktop Solutions 2366 N. Glassell St., Ste. Q Orange, CA 92865-2721

Elizabeth May Real Estate, LLC 2425 E. Camelback Rd., Ste. 950 Phoenix, AZ 85016-9260

Fiesta Development, Inc. Attn: Richard Ashby 470 E. Harrison St. Corona, CA 92879-1314

Fiore Properties 18124 Wedge Pkwy., #449 Reno, NV 89511-8134

First Colony P. O. Box 1280 Lynchburg, VA 24505-1280

Fox Hills 37, LLC 4772 Frontier Way, Ste. 400 Stockton, CA 95215-9672

Franklin/Stratford Investments, LLC 8585 E. Hartford Dr., Ste. 500 Scottsdale, AZ 85255-5474

Gateway Stone Associates, LLC 2366 Pacific Coast Hwy., #740 Malibu, CA 92574

General Electric Capital Corporation 201 W. Big Beaver Rd. Troy, MI 48084-4152

Glendale Tower Partners, L.P. c/o Parker and Sommers 505 North Brand Blvd., Suite 810 Glendale, CA 91203

Golden State Investments II, LP 4900 Hopyard Rd., Ste. 202 Pleasanton, CA 94588-3345

Grammercy Court, Ltd. 1300 Post Oak Blvd., Ste. 1875 Houston, TX 77056-3064 Harbor Georgetown, LLC 1900 S. Telegraph Rd., Ste. 200 Bloomfield Hills, MI 48302-0238

Haspinov 4480 S. Pecos Rd. Las Vegas, NV 89121-5030

Hewlett-Packard 420 Mountain Avenue P. O. Box 6 New Providence, NJ 07974-0006

HFAH Clear Lake, LLC 1 Odell Plz. Yonkers, NY 10701-1402

HFAH-Monaco, LLC 1 Odell Plz. Yonkers, NY 10701-1402

I-40 Gateway West, LLC P. O. Box 28216 8585 E. Hartford Dr., Ste. 500 Scottsdale, AZ 85255-5474

Interstate Commerce Center, LLC 19925 N. 84th Way Scottsdale, AZ 85255-3974

IOS Capital/IKON Financial Services P. O. Box 650073 Dallas, TX 75265-0073

ISCC Phase II, LLC 8585 E. Hartford Dr., Ste. 500 Scottsdale, AZ 85255-5474

J. Jireh's Corporation 201 N. Church Rd. Bensenville, IL 60106-4310 John E. King and Carole D. King John E. King c/o King Ventures 285 Bridge St. San Luis Obispo, CA 93401-5510

Kenneth E. Schmidt 5200 E. 64th St. Indianapolis, IN 46220-4708

Key Equipment Finance 66 South Pearl Street P. O. Box 1339 Albany, NY 12201-1339

La Hacienda Estates, LLC 5475 Louie Ln., Ste. C Reno, NV 89511-1861

LCG Gilroy, LLC Second Floor 1850 Sidewinder Dr. Park City, UT 84060-7471

Lerin Hills, Ltd. 4820 Bacon Rd. San Antonio, TX 78249-4001

Lincoln Benefit P. O. Box 80469 Lincoln, NE 68501-0469

Lindsay and Chandler Heights, LLC 15555 N. 79th Pl., Ste. 200 Scottsdale, AZ 85260-1681

Los Valles Land & Golf, LLC 233 Wilshire Blvd., Ste. 800 Santa Monica, CA 90401-1207

Marlin Leasing 124 Gaither Dr., Ste. 170 Mount Laurel, NJ 08054-1719 Meadow Creek Partners, LLC 924 Stoneridge Dr., Ste. 1 Bozeman, MT 59718-7033

Midvale Marketplace, LLC 1805 E. River Rd. Tucson, AZ 85718-5837

MS Acquisition Company 3055 Wilshire Blvd., Ste. 1120 Los Angeles, CA 90010-1176

Nevada Bell Telephone Company DBA SBC Nevada 2600 Camino Ramon, Rm. 3S303 San Ramon, CA 94583-5000

Oak Mesa Investors, LLC 470 E. Harrison St. Corona, CA 92879-1314

Ocean Atlantic/PFG-Westbury, LLC 1800 Diagonal Rd., Ste. 425 Alexandria, VA 22314-2859

Old City, LC & Lake Helen Partners, LLC 4800 N. Federal Hwy., Ste. 205A Boca Raton, FL 33431-5176

One Point Street, Inc. 1 Odell Plz. Yonkers, NY 10701-1402

Opaque Land Development, LLC 2865 S. Jones Blvd. Las Vegas, NV 89146-5307

P & P Enterprises Limited-Liability Company 18124 Wedge Pkwy., #449 Reno, NV 89511-8134

Palm Harbor One, LLC 153 Andover St., Ste. 104 Danvers, MA 01923-1455 Pecos Professional Park 4484 S. Pecos Road Las Vegas, NV 89121-5030

Pegasus-MH Ventures I, LLC 4900 Hopyard Road, Ste 202 Pleasanton, CA 94588-3345

Pitney Bowes, Inc. Department LA 8001 Chatham Center Drive Savannah, GA 31405-7400

Placer County Land Speculators, LLC ATTN: Thomas Rondeau 4484 S. Pecos Road Las Vegas, NV 89121-5030

Preserve at Galleria, LLC 9460 Double R Blvd., Ste 200 Reno, NV 89521-4809

Principal Life Group Group Grand Island Des Moines, IA 50306-3513

Rio Rancho Executive Plaza, LLC 8585 E. Hartford Dr., STE 500 Scottsdale, AZ 85255-5474

Riviera-Homes for America Holdings, LLC 1 Odell PLZ Yonkers, NY 10701-1402

Roam Development Group, LP 808 Travis St., STE 2600 Houston, TX 77002-5778

S & J Enterprise 5480 Reno Corporate Dr., Ste 100 Reno, NV 89511-2281

Savannah Homes, LLC 9227 Haven Ave., Ste 280 Rancho Cucamonga, CA 91730-8553 SBC Global Services, Inc.
Payment Center
PO Box 989045
West Sacramento, CA 95798-9045

Securitas 4330 Park Terrace Dr. Westlake Village, CA 91361-4630

Sergio Del Canizo, S & J Enterprise Investments, Inc. PO Box 461 Napa, CA 94559-0461

Silver State Bank 170 S. Rainbow Blvd. Las Vegas, NV 89145-5304

Slade Development Inc. ATTN: Chad Slade 2200 Paseo Verde PKWY Ste 380 Henderson, NV 89052-2705

South Meadows Office Investors, LLC 9460 Double Blvd STE 200 Reno, NV 89521-4809

Southern California Land Development, LLC 28475 Old Town Front St. STE D Temecula, CA 92590-1824

Sprint PCS 720 Western Blvd. Tarboro, NC 27886-4011

Sprint-Central Telephone Company – Nevada Division 720 Western Blvd Tarboro, NC 27886-4011

St. Paul Travelers CL & Specialty Remittance Cent Hartford, CT 06183-00001 Standard Property Development, LLC 300 S. Orange Ave., STE 1000 Orlando, FL 32801-5403

Sterling National Bank 500 7th Ave., 11th Fl New York, NY 10018-4502

Storage West 2700 E. Flamingo Rd. Las Vegas, NV 89121-5210

Sunrise International, LLC 7220 E. Mary Sharon Dr., Unit 148 Scottsdale, AZ 85262-1809

Jack Sunseri P O Box 7080 San Carlos, CA 94070

SVRB Investments, LLC PO Box 28216 Scottsdale, AZ 85255-0153

Switch ACG PO Box 42250 Las Vegas, NV 89116-0250

Tanamera Apartment Homes 900 S Meadows PKWY APT 3323 Reno, NV 89521-2916

Tanamera Corporate Center LLC 5470 Reno Corporate Dr. Reno, NV 89511-2250

Tanamera Corporate Center LLC S&J Enterprise Investment Inc. PO Box 461 Napa, CA 94559-0461

Technology Investment Partners, LLC 3955 Pinnacle CT STE 200 Auburn Hills, MI 48326-1787 Ted Glasrud Associates of Stuart, FL INC. by Its Managing Agent Ted Glasrud Associates, Inc. 431 S. 7th St., STE 2470 Minneapolis, MN 55415-1854

Ten-Ninety, Ltd. ATTN: Richard Ashby 470 E. Harrison St. Corona, CA 92879-1314

Phil Teri PO Box 96331 Las Vegas, NV 89193

Fred Teriano PO Box 96331 Las Vegas, NV 89193

The Gardens, LLC (Timeshare)
Parliament Partners
410 North Orange Blossom Trail
Orlando, FL 32801

Toshiba America Information Systems, Inc. 201 W. Big Beaver Road, STE 800 Troy, MI 48084-4127

University Estates, Inc. ATTN: Dr. Richard Conard 1707 71st St., NW Bradenton, FL 34209-1132

Urban Housing Alliance, LLC 505 N. Brand Blvd STE 810 Glendale, CA 91203-4723

USA Capital Diversified Trust Deed Fund 4484 S. Pecos Rd Las Vegas, NV 89121-5030

USA Capital First Trust Deed Fund 4484 S. Pecos Rd Las Vegas, NV 89121-5030 USA Investment Partners, LLC 4484 S. Pecos Rd Las Vegas, NV 89121-5030

USA Investors VI, LLC 4484 S. Pecos Rd Las Vegas, NV 89121-5030

Wasco Investments, LLC 7541 Eads Ave., STE F La Jolla, CA 92037-4850

Wasco Investments, LLC 7541 Eads Ave., STE F La Jolla, CA 92037-4850

West Coast Life PO Box 2252 Birmingham, AL 35246-0031

West Hill Park Joint Venture 9800 Richmond Ave., STE 520 Houston, TX 77042-4526

Zurich American Insurance Company Address Unavailable at time of closing

Houston Casualty Company Address unavailable at time of filing

Lloyds of London Underwriters Address unavailable at time of filing

Tanamera Corporate Center LLC, A Nevada Limited Liability Company By: DDH Financial Corp. as Manager Address unavailable at time of filing

Hartford Insurance Address unavailable at time of filing

Total = 131 (deliverable)

Total = 137 (including undeliverable)